

AMENDMENT UNDER 37 C.F.R. § 1.111  
U.S. Application No.: 10/810,830

Atty Docket: Q# 0745

**REMARKS**

The claim amendments

Applicants distinguish the present invention from the prior art by using "consists of" language so as to make it clear that the magnetic layer of the present invention **does not include any curing agent** such as a polyisocyanate compound. See the working Examples in the present specification where no such material or any other resins are present.

In the Action, the Examiner rejected claims 1-10 under 35 U.S.C. § 103(i) as unpatentable over EP 1 022 726 Murayama et al (Murayama) alone or in combination with EP 1 207 522 Meguro et al (Meguro).

The Examiner's reading and application of the prior art is set forth in the Action and will not be repeated here except as necessary to an understanding of Applicants' traversal which is now presented.

**Comparison of the Claimed Invention and the Prior Art**

The magnetic recording medium shown in the Examples of Murayama and Meguro comprises curing agents (polyisocyanate) in the magnetic layer. See [0146] of Murayama and [0147] of Meguro.

Such magnetic recording media must be subjected to an annealing treatment (heat treatment) to cure uncrosslinked curing agents (see [0147] of Murayama and [0148] of Meguro). However, if such an annealing treatment is carried out, protrusion is present on the surface with which the magnetic layer surface is in contact with, such as the surface of a backcoat layer, transfer to the surface of the magnetic layer, resulting in dropouts.


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In contrast, the magnetic recording medium of the present invention does not comprise or include any curing agent in the magnetic layer. As a consequence, such a curing treatment is not necessary. See, in this regard, [0102] and [0103] in the present specification. Thus, in accordance with the present invention, the dropout problem mentioned above can be avoided.

Withdrawal of the art rejection and allowance is requested.

Respectfully submitted,

  
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